



## DEPARTMENT OF THE TREASURY

Submission for OMB Review; Comment Request

**August 26, 2013**

The Department of the Treasury will submit the following information collection requests to the Office of Management and Budget (OMB) for review and clearance in accordance with the Paperwork Reduction Act of 1995, Public Law 104-13, on or after the date of publication of this notice.

**DATES:** Comments should be received on or before **[INSERT DATE 30 DAYS AFTER DATE OF PUBLICATION IN THE FEDERAL REGISTER]** to be assured of consideration.

**ADDRESSES:** Send comments regarding the burden estimate, or any other aspect of the information collection, including suggestion for reducing the burden, to (1) Office of Information and Regulatory Affairs, Office of Management and Budget, Attention: Desk Officer for Treasury, New Executive Office Building, Room 10235, Washington, DC 20503, or e-mail at [OIRA\\_Submission@OMB.EOP.GOV](mailto:OIRA_Submission@OMB.EOP.GOV) and (2) Treasury PRA Clearance Officer, 1750 Pennsylvania Ave., NW., Suite 8140, Washington, DC 20220, or e-mail at [PRA@treasury.gov](mailto:PRA@treasury.gov).

**FOR FURTHER INFORMATION CONTACT:** Copies of the submission(s) may be obtained by calling (202) 927-5331, e-mail at [PRA@treasury.gov](mailto:PRA@treasury.gov), or the entire information collection request may be found at [www.reginfo.gov](http://www.reginfo.gov).

**INTERNAL REVENUE SERVICE (IRS)**

OMB Number: 1545-0057.

Type of Review: Extension without change of a currently approved collection.

Title: Application for Recognition of Exemption Under Section 501(a).

Form: 1024.

Abstract: Organizations seeking exemption from Federal Income tax under Internal Revenue Code section 501(a) as an organization described in most paragraphs of section 501(c) must use Form 1024 to apply for exemption. The information collected is used to determine whether the organization qualifies for tax-exempt status.

Affected Public: Private Sector: Not-for-profit institutions.

Estimated Annual Burden Hours: 291,542.

OMB Number: 1545-0735.

Type of Review: Extension without change of a currently approved collection.

Title: TD 7927 – Final Amortization of Reforestation Expenditures.

Abstract: Title 26 U.S.C. Section 194(a) allows taxpayers to elect to amortize certain reforestation expenditures over a 7-year period if the expenditures meet certain requirements. The regulations implement this election provision and allow the Service to determine if the election is proper and allowable.

Affected Public: Individuals or Households.

Estimated Annual Burden Hours: 6,001.

OMB Number: 1545-1219.

Type of Review: Extension without change of a currently approved collection.

Title: Arbitrage Rebate and Penalty in Lieu of Arbitrage Rebate.

Form: 8038-T.

Abstract: Form 8038-T is used by issuers of tax exempt bonds to report and pay the arbitrage rebate and to elect and/or pay various penalties associated with arbitrage bonds. These issuers include state and local governments.

Affected Public: State, Local, and Tribal Governments.

Estimated Annual Burden Hours: 57,900.

OMB Number: 1545-1300.

Type of Review: Extension without change of a currently approved collection.

Title: TD 8641 – Treatment of Acquisition of Certain Financial Institutions: Certain Tax Consequences of Federal Financial Assistance to Financial Institutions.

Abstract: Recipients of Federal financial assistance (FFA) must maintain an account of FFA that is deferred from inclusion in gross income and subsequently recaptured. This information is used to determine the recipient's tax liability. Also, tax not subject to collection must be reported and information must be provided if certain elections are made.

Affected Public: Private Sector: Businesses and other for-profits.

Estimated Annual Burden Hours: 2,200.

OMB Number: 1545-1529.

Type of Review: Revision of a currently approved collection.

Title: Tip Reporting Alternative Commitment (TRAC) Agreement for Use in the Cosmetology and Barber Industry.

Form: Announcement 2000-21.

Abstract: Information is required by the Internal Revenue Service in its compliance efforts to assist employers and their employees in understanding and complying with section 6053(a); which requires employees to report all their tips monthly to their employers.

Affected Public: Private Sector; Businesses or other for-profits.

Estimated Annual Burden Hours: 43,073.

OMB Number: 1545-1549.

Type of Review: Revision of a currently approved collection.

Title: Tip Reporting Alternative Commitment (TRAC) Agreement and Tip Rate Determination Agreement (TRDA) for Use in the Food and Beverage Industry.

Form: Announcement 2000-22 and 23.

Abstract: Information is required by the Internal Revenue Service in its compliance efforts to assist employers and their employees in understanding and complying with section 6053(a); which requires employees to report all their tips monthly to their employers.

Affected Public: Private Sector; Businesses or other for-profits.

Estimated Annual Burden Hours: 296,916.

OMB Number: 1545-1714.

Type of Review: Revision of a currently approved collection.

Title: Tip Reporting Alternative Commitment (TRAC) Agreement for Use Where Tipped Employees Receive Both Cash and Charged Tips (Other Than in the Food and Beverage Industry and the Cosmetology and Barber Industry).

Form: Announcement 2000-19.

Abstract: Information is required by the Internal Revenue Service in its tax compliance efforts to assist employers and their employees in understanding and complying with section 6053(a), which requires employees to report all their tips monthly to their employers.

Affected Public: Private Sector; Businesses or other for-profits.

Estimated Annual Burden Hours: 4,877.

OMB Number: 1545-1717.

Type of Review: Revision of a currently approved collection.

Title: Tip Rate Determination Agreement (TRDA) for Use by Any Employer With Tipped Employees (Other Than in the Food and Beverage Industry and the Gaming Industry).

Form: Announcement 2000-20.

Abstract: Information is required by the Internal Revenue Service in its tax compliance efforts to assist employers and their employees in understanding and complying with section 6053(a), which requires employees to report all their tips monthly to their employers.

Affected Public: Private Sector; Businesses or other for-profits.

Estimated Annual Burden Hours: 1,897.

OMB Number: 1545-2034.

Type of Review: Extension without change of a currently approved collection.

Title: U.S. Partnership Declaration for an IRS e-file Return.

Form: 8453-PE.

Abstract: Form 8453-PE, U.S. Partnership Declaration for an IRS e-file Return, was developed for Modernized e-file for partnerships. Internal Revenue Code sections 6109 and 6103.

Affected Public: Private Sector; Businesses or other for-profits.

Estimated Annual Burden Hours: 1,660.

OMB Number: 1545-2080.

Type of Review: Extension without change of a currently approved collection.

Title: Revenue Procedure 2013-9.

Abstract: The respondents are nonprofit organizations seeking recognition of exemption under certain parts of Section 501(c) of the Internal Revenue Code. These organizations must submit a letter of application. We need this information to determine whether the organization meets the legal requirements for tax-exempt status. In addition, the information will be used to help the Service delete certain information from the text of an adverse determination letter or ruling before it is made available for public inspection, as required under Section 6110.

Affected Public: Private Sector; Not-for-profit institutions.

Estimated Annual Burden Hours: 200.

OMB Number: 1545-2164.

Type of Review: Extension without change of a currently approved collection.

Title: Notice 2010-6 – Relief and Guidance on Corrections of Certain Failures of a Nonqualified Deferred Compensation Plan to Comply with § 409A(a).

Abstract: Notice 2010-6 requires a corporation to attach to its federal income tax return an information statement related to the correction of a failure of a nonqualified deferred compensation plan to comply with the written plan document requirements of § 409A(a). The information statement must be attached to the corporation's income tax return for the corporation's taxable year in which the correction is made, and the subsequent taxable year to the extent an affected employee must include an amount in income in such subsequent year as a

result of the correction. The corporation must also provide an information statement to each affected employee, and such employee must attach an information statement to the employee's federal tax return for the employee's taxable year during which the correction is made, and the subsequent taxable year but only if an amount is includible in income by the employee in such subsequent year as a result of the correction.

Affected Public: Private Sector; Businesses or other for-profits.

Estimated Annual Burden Hours: 5,000.

OMB Number: 1545-2184.

Type of Review: Extension without change of a currently approved collection.

Title: REG-103038-05 (NPRM), REG-103039-05 (NPRM), and REG-103043-05 (NPRM), Section 6111 Regulations; (TD 9350 - final).

Abstract: The regulations provide guidance for material advisors who are required to disclose reportable transactions under IRC 6111 as modified by the American Jobs Creation Act of 2004.

Affected Public: Private Sector; Businesses or other for-profits.

Estimated Annual Burden Hours: 217.

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**BILLING CODE: 4830-01**

**[FR Doc. 2013-21074 Filed 08/28/2013 at 8:45 am; Publication Date: 08/29/2013]**